



Wisconsin's Managed Forest Law

(Petition for Designation/Conversion Form 2450-129
Revision date 04/04 enclosed.)

The Managed Forest Law (MFL) is a landowner incentive program to encourage sustainable forestry on private woodlands in Wisconsin. Together with landowner objectives, the law incorporates timber harvesting, wildlife management, water quality and recreation to maintain a healthy and productive forest.

Sustainable forest management benefits Wisconsin's economy, hunting, fishing, wildlife, recreation, soils, waterways, air quality, and renews our beautiful forests for everyone to enjoy.

ELIGIBILITY REQUIREMENTS

ELIGIBLE LANDS

- To be eligible for the Managed Forest Law (MFL), you must have 10 or more acres of contiguous (touching) forestland in a city, civil town or village with a minimum of 80% of the land in forest cover. No more than 20% of each parcel may be unsuitable for producing merchantable timber, including water, bog, rock outcrops, sand dunes, vacant farmland, roadway or railroad right-of-way.
- Your eligible land must be used primarily for growing forest products; it may not be used for any other industry or for uses such as cropland, pasture, orchards, etc.
- Recreational uses that do not interfere with forest management are permitted.
- All current and delinquent property taxes must be paid to the County Treasurer by August 15th of the year the petition is filed.
- Lands with unpaid taxes are not eligible for entry.
- Additions of 3 or more acres of eligible land may be added to land entered in 2005 or later. These lands must be contiguous to (touching) the existing MFL lands, and have the same ownership.
- If you are considering adding land to a pre-2005 entry contact the DNR Forester. See page 12.

Opportunities exist to "convert" most existing Forest Crop Law lands into new MFL contracts. The details about the FCL conversion provision are described on Page 2.

CONVERSION FROM FOREST CROP LAW (FCL) TO A NEW MFL CONTRACT

In 2002, the State Legislature passed a law which allows landowners to convert their existing FCL contracts into a new MFL contract without first withdrawing it from FCL and paying the withdrawal penalty. A similar window of opportunity was available in the late 1990's. This new conversion program will provide landowners an opportunity to convert at any time during the life of the existing FCL contracts. Key requirements of conversions include:

- All of an owner's FCL lands in a town/village must be converted to MFL
- All of the FCL lands must meet the MFL eligibility requirements (listed on page 1)
- Entry will be effective the January 1st after processing is completed. The DNR foresters have up to three years to process conversion petitions based on workload.
- Petitions that come in with a complete, qualifying management plan will be entered effective the following January 1st. See below for details regarding management plan qualifications and application fees.

APPLICATION FEES for all entries except additions (see below)

A non-refundable \$300.00 application fee must accompany each petition for entry into MFL whether it is a regular MFL entry or a conversion from FCL to MFL. The fee must be in the form of a check or money order payable to the Department of Natural Resources. The Department will then prepare the required management plan for the property.

If the petition is accompanied by **a complete, qualifying (approvable) management plan** the application fee is **\$20.00** instead of \$300.00. This is also a non-refundable fee and must be in the form of a check or money order.

A management plan that qualifies for the reduced fee shall be one of the following:

- a management plan prepared by a qualified forester
- any other management plan previously approved by the Department
- (for all lands subject to the FCL conversion petition) a recently prepared management plan previously approved by the Department

And the qualifying (approvable) management plan must:

- include a management plan package prepared on Department forms, including the Land Exam and Practices (2450-128), Land Listing (2450-131), MFL Forest Stewardship Plan (2450-132, 132A & 132B)
- include a map(s), using conventional map symbols, at a scale of 8 inches equals one mile, on Department Form 2450-133
- include a list of stands subject to mandatory practices, with a schedule of completion dates and a description of the practices
- follow Department approved silviculture

If the proposed management plan is not complete and does not qualify for approval it shall be returned with instructions about necessary changes. An additional \$280.00 will be collected by the Department in order to continue processing the petition.

APPLICATION FEES for ADDITIONS to 2005 or later MFL orders

If the petition covers land to be added to a 2005 or later MFL entry a \$20.00 application fee must accompany the application. This is also a non-refundable fee and must be in the form of a check or money order. A management plan does not need to accompany the application.

BUILDINGS

- Out buildings and some hunting or vacation cabins may be included in the area designated as Managed Forest Law land, however; the land adjacent to these buildings may not be landscaped or have ornamental plantings.
- Buildings that are developed as a residence or include landscaping are not permitted on lands to be designated as Managed Forest Lands. You must omit a minimum of one acre from your application for buildings (including septic) that fall in this category.
- If you plan to build a home on your land in the future, you should exclude a minimum of one acre from the MFL application for the future building (and septic) site. Choose the building site carefully, it can not be moved once the MFL order takes effect.
- Buildings on MFL land will be taxed as personal property. If these building(s) become tax delinquent, then the entry will be withdrawn from MFL and a withdrawal tax and fee will be assessed.
- For more information on buildings, see Part II of the instructions and the “Highlights of the Managed Forest Law Rules” section.

MANAGEMENT PLAN

- The Managed Forest Stewardship Plan will be prepared by the DNR forester or DNR assigned forester, by a qualified consultant forester hired by the landowner, or by the landowner. All plans must be on DNR forms and approved by the DNR. A directory of cooperating foresters is available from the DNR foresters.
- You must sign and agree to implement the plan for your property. Your plan will contain a schedule and description of the forestry practices you will be required to complete during the MFL order period. Also, it may contain other recommended forestry, wildlife, watershed, endangered resources, or aesthetic practices that will help you to improve your lands based on your land use goals.
- You must make sure the required forestry practices listed in your management plan are completed. **Failure** to follow the plan may require early withdrawal from the law and assessment of associated penalties. You may need to hire an independent consulting forester or an industrial forester to help implement your plan.
- Once enrolled in the MFL program, any plan revisions must be agreed to by you and the local DNR forester.

PETITION PROCESSING SCHEDULE

<u>WHEN</u>	<u>Example</u>	<u>WHO</u>	<u>WHAT</u>
July 1 (18 months prior to entry)	July 1, 2004	Landowner	Complete applications to be postmarked or received by the DNR's Madison office to be considered for designation effective the second January 1.
July through August of the following year (14 months)	July 2004 – August 2005	Forester and Landowner	The management plan is prepared by the DNR forester or contracted forester and signed by landowner. (Plans prepared by landowner or landowner's consultant must be approved to the DNR forester by July 1, 2005 of the following year.)
August 15 of the following year	August 15, 2005	Forest Tax Section	County Treasurers report on unpaid property taxes for lands under MFL application.
November 20 of the following year	November 20, 2005	Forest Tax Section	Orders are issued designating eligible Managed Forest Law lands. Copies of orders mailed to landowners.
January 1	January 1, 2006		Orders issued in November become effective.

INSTRUCTIONS FOR COMPLETING THE MANAGED FOREST LAW PETITION

Print all information with blue or black ink.

APPLICATION DEADLINE: POSTMARKED BY July 1 (18 months prior to entry). Earlier submission of the application is recommended in case corrections are necessary. Incomplete applications will be returned.

Send completed application to: **Department of Natural Resources
Attn: Forest Tax Section
PO Box 78116
Milwaukee, WI 53278-0116**

I. LANDOWNER/MFL ORDER INFORMATION

- Item 1: List the names of all owners as listed on the document(s) of ownership. The documents must be the recorded deed, will, settlement decree, or land contract that gives you ownership to the land. All lands on one application must have the same owner(s). Land with a different ownership must be on a separate application. Include life tenants if applicable.
- Item 2: List the owner or agent to whom all correspondence should be sent. The address must correspond to the landowner or agent indicated. Include the phone number where the contact person may be reached between 8:00 a.m. to 5:00 p.m. weekdays.
- Item 3: Check the box that fits your type of ownership. This can be found on your ownership document.
- Item 4: Select a 25 or 50 year MFL order period. All of the MFL order provisions apply equally to either period.
- Item 5: A **new order** is land that is not in Managed Forest Law and is not being added to an existing MFL order.

Additions

A. Additions to 2005 or later MFL orders. An addition is when land is being added to an existing MFL order. Additions must include at least 3 acres, be contiguous to (touching) the original entry and be under the same ownership as the original entry. Include the 9-digit MFL order number of the original entry for an addition.

B. Additions to pre-2005 order are not allowed. See page 11 and contact the DNR forester to discuss your options.

A **conversion** is when land is currently designated as Forest Crop Law (FCL) and will be converted to MFL before the FCL contract is completed. Conversions must include all FCL lands under the same ownership. Include the 9-digit FCL order number(s) and a listing of all FCL legal descriptions owned within the municipality by the same owners. This does not include FCL orders that will expire before the MFL order takes effect.

- Item 6. a: Indicate if you are including a complete and qualified (approvable) management plan with the application.
- b: If no plan is attached to the application indicate whom you want to prepare the management plan. If you will be hiring a consultant to prepare the plan write in the name of the consultant or the firm. These prepared plans must be approved by the local DNR forester before **July 1st** of the following year. Be sure the plan is submitted for review prior to the deadline. A directory of cooperating foresters is available from the DNR forester or through the DNR Forestry website.

In some instances, the DNR is contracting the services of private consulting foresters to meet the needs for completing the applications requiring DNR prepared plans. Contracting is based on specific county needs and competitive bidding.

II. LOCATION OF LAND APPLIED FOR DESIGNATION

- Item 1: Enter the **name** of the county and city/town/village where the **land** is located. Only one city/town/village may be included on a petition. A separate petition is needed for additional cities, towns and villages.
- Item 2: Enter the acreage you want designated as CLOSED to public access (posted), OPEN to public access, and the TOTAL acreage requested for entry. You are limited to 160 acres CLOSED per ownership per city/town/village. See pages 9 & 10 for more information on CLOSED and OPEN designations.
- Item 3: Enter the Section, Township, and Range **numbers** for your property. These numbers can be found on your document of ownership, tax bill or a plat book. Your DNR or consultant forester can assist you with this information. A **list of all your FCL lands** for conversion in a town/village is available through the local DNR forester.
- Item 4: There are two-section diagrams provided. They represent standard 1-mile by 1-mile sections containing 16 forty-acre descriptions (standard quarter quarter sections). If your land is a government or fractional lot, draw in the property as close as possible in relation to the rest of the section.

If you wish to enter lands in more than two sections, make a copy of the front page of the application, complete section II for those lands, and attach it to the application.

- Draw in the land to be entered in the appropriate location on the section map. North is the top of the page.
- Shade any areas that you wish to close to public access (maximum of 160 acres per city/town/village).
- Outline, or indicate in writing, any areas you wish to exclude from the entry.
- Indicate, with a small square or notation, any buildings on the land proposed for entry.
- You may include aerial photos or maps that show out-lots, roads, buildings or special features for further clarification.

III. LANDOWNER LAND USE GOALS

You must describe your uses and future plans for the property; these will be considered during the preparation of your management plan. Considerations may include timber production, wildlife habitat, wetlands, threatened and endangered species or your special concerns. You may add additional pages as necessary.

IV. BUILDING INFORMATION

If a building is considered “developed for human residence” (see definition on application Section IV) a minimum of one acre under and around it must be excluded from the entry. The septic system must be included in this area excluded from entry. The remaining land is eligible for entry consideration. If there are more than two buildings on the entry land, make a copy of the page, complete section IV for each building, and attach the copy to the application.

Item 1: Indicate if there are any buildings on the lands proposed for entry.

Item 2: Complete the following information for **each** building on the land proposed for entry. (Attach copies of page if needed.)

Part A: Indicate if the building contains any living space, check yes or no.

If **yes**, complete part B and C. If **no**, complete part B only.

Part B: Describe the type of building it is, i.e., garage, cabin, shed, etc.

Part C: Check each characteristic that applies to the building.

V. SIGNATURES (All three items must be completed)

- Item 1: a. All owners, as listed on the document of ownership, must sign the application. This includes life tenants if applicable. If a person listed as an owner is unable to sign, include the legal document that removes this person from ownership or gives authority to another to sign for the person. President and Secretary must sign for a corporation or company with positions identified. All trustees must sign for a trust. All partners must sign for a partnership.
- b. Indicate if any of the owners have other lands entered under MFL.
- Item 2: The marital property law, which took effect January 1, 1986, requires an answer to this question.
- Check **Yes**, if the land was purchased after January 1, 1986, and any owner(s) was married at the time it was purchased. Spouses must sign under item 2., unless they are an owner and have already signed under item 1.
- Check **No**, if the land was purchased before January 1, 1986, or if it was purchased after January 1, 1986, and the owner(s) was not married when it was purchased.
- Item 3: Any person or institution that holds a legal interest, including any encumbrance, in the land must sign the application. Legal interests include liens, mortgages, deed restrictions, land contracts (vendor), and conservation easements. Identify and **print** the name of the interest holder along with the signature.

Signatures of interest holders are required for easements and deed restrictions when the easement or deed restriction affects the management of the property. For purposes of the MFL program, utility easements, railroad easements and simple easements for the purpose of "ingress and egress" do not restrict or affect the management of the property

VI. ATTACHMENTS REQUIRED

- **Application Fee:** A \$300 check or money order payable to the Department of Natural Resources must be enclosed with the application.
A reduced fee of \$20 may be applicable if the petition is submitted with a qualifying management plan (see page 2) or if the petition is for an addition to a 2005 or later MFL entry.
The application fee is non-refundable.
- **Proof of Ownership:** Submit a copy of all legal documents showing ownership of the land. All documents must have been RECORDED. Common types of documents, which transfer ownership, include deeds, wills, settlement decrees, and land contracts. Copies can be obtained from the County Courthouse, Register of Deed's Office. An abstract, title insurance, or release of mortgage is not considered proof of ownership.
- **Copy of Property Tax Bill:** Provide a copy of the most recent tax bill for each tax parcel in which you are applying for MFL. This provides legal information necessary for the processing of the petition. Copies can be obtained from the County Courthouse, Treasurer's Office.

HIGHLIGHTS OF THE MANAGED FOREST LAW

The following information is a synopsis of the rules and obligations of the Managed Forest Law (MFL). A complete text of the law is available at the Forest Tax Section, Department of Natural Resources, Box 7963, Madison, WI 53707-7963 or by accessing <http://www.legis.state.wi.us>.

Periodically the Legislature changes Statutes (ss. 77.80 to 77.91, Wis. Stats.) or the Department changes Administrative Rules (ch. NR 46, Wis. Adm. Code) that apply to the Managed Forest Law Program. These changes may affect lands already entered under the law

FORESTRY WEB PAGE

Information about the MFL and other forestry programs within the Department may be accessed at <http://dnr.wi.gov/>. Numerous forms relating to the tax law program and links to additional forestry information are also at this web site.

SELLING, WITHDRAWING, or BUILDING ON MFL LANDS

Before selling, withdrawing or building on MFL land, please contact the DNR forester in the county where your land is located. Changes you make on your MFL land may jeopardize your benefits under the law, or cause withdrawal from the program and assessments of penalties.

TRANSFER OF MFL LANDS

MFL land can be sold and the MFL order transferred if:

- 1 the land sold/transferred is
 - an entire parcel(s) of MFL land or ;
 - all the MFL land in a "legal description" (forty acre quarter-quarter sections, government lots or fractional lots) or ;
 - an entire MFL entry.
- 2 the land transferred meets the minimum eligibility requirements:
 - minimum of 10 contiguous acres
 - each parcel contains less than 20% non-productive lands
- 3 the new owner(s) completes and files a Notice of Conveyance and Petition for Transfer (Form 2450-159) and submits to the local DNR forester.

(Note: The land remaining after a transfer may be affected by the transfer as well.)

Other types of land transfers on MFL lands may create partitioning and result in a withdrawal with associated penalties. Lands divided due to a written "will" do not need to be withdrawn, but require a Notice of Conveyance and Petition for Transfer.

The **Notice of Conveyance and Petition for Transfer** (Form 2450-159) and a \$100 transfer fee payable to the Department of Natural Resources must be submitted to your local DNR Forester **within 30 days of the date of the deed**. If the new owner has a mortgage, land contract or other lien on the property, then all lien holders must also sign the Petition for Transfer. If the new landowner refuses to sign the Petition for Transfer, then a Withdrawal Order will be issued and withdrawal taxes assessed against the new owner.

The new landowner may adjust the OPEN or CLOSED area designations and location during the transfer. Change requests should be written on the Notice of Conveyance and Petition of Transfer or on a separate paper attached to it. Requests received before December 1 will be processed and effective the following January 1. See PUBLIC ACCESS section starting on page 9.

WITHDRAWAL OPTIONS AND PENALTIES

Lands designated as MFL may be *voluntarily* withdrawn at any time or *involuntarily* withdrawn by the Department if the landowner violates the conditions of the MFL order. Withdrawals received before December 1 will be processed and effective the following January 1. Withdrawal forms (Form 2450-140) are available from any DNR Forester or on the Department's web site.

Withdrawals must meet one of the following conditions:

1. An entire parcel(s) of MFL land or
2. All MFL land within a quarter-quarter section, government lot or fractional lot.
3. An entire MFL entry.

Withdrawals that do not meet one of these conditions may jeopardize the eligibility of the remaining land. Lands remaining after a withdrawal must meet the minimum eligibility requirements.

A withdrawal penalty will be assessed. For regular MFL entries the withdrawal penalty is \$300 plus the *higher* of 1 or 2 below. For lands that were converted from FCL to MFL prior to the expiration of the FCL contract the withdrawal penalty will be \$300 plus the higher of 1, 2 or 3 below, during the first 10 years of the MFL entry. In years 11 through 25 (or 50) the withdrawal penalty will be \$300 plus the higher of 1 or 2 below.

1. 5% of the value of the merchantable timber on the land less any acreage share tax and any yield taxes paid on wood products cut or,
2. An amount equal to the net tax rate multiplied by the assessed value of the land in the municipality in the year prior to the withdrawal as computed by the Department of Revenue, multiplied by the number of years the land was under the law less any amounts paid by the owner for acreage share tax or yield tax payments.
3. An amount equal to the FCL withdrawal penalty at the time of conversion to MFL (FCL withdrawal tax equals taxes saved plus interest while designated as FCL). This applies to FCL conversions only.

(Forest tax law lands sold to a governmental agency may be exempt from a withdrawal penalty)

ANNUAL PROPERTY TAX

On MFL and FCL lands an *acreage share tax* is paid in place of regular (ad valorem) property tax. If land is designated as CLOSED there is an additional *closed acreage fee*.

MFL (2005 –2007): Actual rates will be calculated by September 2004

ESTIMATED Acreage Share Tax: \$1.30 per acre

ESTIMATED Closed Acreage Fee: \$5.20 per acre (total with acreage share = \$6.50 per acre)

FCL: (2003-2012)

Acreage share tax: \$1.66 per acre total

In 2008 and every 5th year thereafter, both the MFL acreage share tax and the closed acreage fee will be adjusted by statutory formula to reflect changing property tax rates. FCL acreage share rates are adjusted every 10th year.

PUBLIC ACCESS (Open or Closed Designation)

Lands entered under MFL can be designated as **OPEN** or **CLOSED** to public access. **OPEN** means the public has the right to access the property for hunting, fishing, hiking, sight seeing and cross country skiing without receiving any additional permission from the landowner(s). **CLOSED** means that the landowner has the right to restrict or permit access, as they desire.

How much land can be designated as CLOSED?

Up to 160 acres per ownership per municipality (city/town/village) may be closed to public access. Ownership is based on the name(s) that are listed on the deed/legal title to the land. Land entered under MFL in other years with the same ownership and in the same municipality is counted as part of the total 160 acres that can be CLOSED.

CLOSED land must be an area(s) not exceeding 160 acres in total in the municipality **of which not more than 80 acres was entered prior to 2005** and consisting of any combination of:

- a) An entire parcel or parcels of MFL land.
- b) All of an owner's MFL land within one or more quarter quarter sections, government lots of fractional lots.
- c) One additional block of land to bring the total closed acreage up to 160 acres. The block must have a length to width ratio of 4:1 or lower.

Changing the OPEN/CLOSED designation: The owner of MFL land is permitted to modify the CLOSED/OPEN designation **twice** during the MFL order period, or when all or any part of the CLOSED MFL land is withdrawn or transferred. Written requests to change the CLOSED/OPEN designation received before December 1 will be processed and effective the following January 1. The landowner is responsible for identifying the boundaries of the CLOSED area and may post approved signs for that purpose. Additions to or sale of MFL land may alter areas eligible for CLOSED designation.

The landowner's rights and responsibilities on OPEN MFL lands:

The landowner **may**:

- Restrict the access of motorized vehicles.
- Designate a specific access point or route to the OPEN MFL land when not directly off a public access. The access must be reasonable and clearly identified. An access point or route may also be designated when the public has to cross the owner's non-MFL land or CLOSED MFL land.
- Post signs approved by the Department to show the access route or identify the location of CLOSED lands.
- Restrict access within 300 feet of any building or active commercial timber sale (cutting firewood for personal use does not apply) that conforms to the management plan.
- Grant additional uses to the public if the landowner so desires.

The landowner **may not**:

- Deny access to any person.
- Restrict the number of people accessing their OPEN MFL land.
- Post signs, which restrict or give the appearance of restricting permitted uses. Trespass issues should be referred to your local Sheriff Department; and are not enforced by the DNR.

The public's rights and responsibilities when using OPEN MFL lands:

The public **may**:

- Access the land only for the purposes of hunting, fishing, hiking, sight seeing and cross country skiing.
- Access the land without asking permission.
- Access the land only by foot unless given other permission by the landowner(s) only.
- Use traditional hunting methods including baiting and temporary tree stands. Land, trees or other property may not be damaged.

The public **may not**:

- Use motorized vehicles without landowner's permission.
- Damage the property or anything on it. Damage is a civil matter and should be pursued with the sheriff's department.
- Use these lands for target practice or sighting in a rifle.

The public **should**:

- Know where they are on the property at all times.
- As a courtesy, let the landowner know when and where they are going to be on the land.

FOREST STEWARDSHIP MANAGEMENT PLAN

A signed plan is a requirement of the Managed Forest Law program. The management plan contains a description of the property, mandatory practices, and recommended practices scheduled for the MFL land during the MFL order period.

Mandatory practices are practices that must be carried out during the MFL order period and may include:

- Harvesting mature timber according to sound forestry;
- Thinning plantations and natural stands for merchantable products;
- Release of conifers from competing vegetation;
- Reforestation of land to meet minimum medium density classifications;
- Treatments following harvest to ensure adequate regeneration of trees;
- Soil conservation practices to control erosion from forestry practices.

A non-compliance penalty of \$250 may be assessed if the landowner(s) fails to carry out the mandatory forestry practices in the MFL management plan.

Recommended practices are practices that may be completed during the MFL order period but are not mandatory. These practices are aimed at improving the timber quality or growth, wildlife habitat, and recreational opportunities, etc.

Management plans may be revised with the approval of both the Department and the landowner.

HARVESTING TIMBER

A Department Cutting Notice and Report (Form 2450-32) is available from any DNR forester or at the Department's web site. (Note: A separate and unique county cutting notice under Chapter 26 Wis. Stats. must be filed with the county clerk.)

Notification and reporting

At least **30 days prior** to cutting the landowner must file a Cutting Notice (Form 2450-32 Part A) with the local DNR forester in the county where the land is located. Department **approval** of the proposed cutting is **required** prior to beginning the harvest.

Within **30 days after** the cutting is complete, the Cutting Report (Form 2450-32 Part B) must be filed with the local DNR forester in the county where the land is located for determination of the yield tax assessment and compliance with the management plan.

Yield Tax on Timber Harvested

A 5% yield tax is assessed on wood harvested during the MFL order period except firewood for personal use. The total tax payable by the landowner is determined by multiplying the volumes reported and *the annual stumpage rates established in chapter NR 46 Wis. Adm. Code*. The established annual stumpage rates may be more or less than the price actually received by the landowner. The 5% yield tax will be waived for the first 5 years of 2005 and later MFL orders. This 5 year waiver does not apply when an FCL contract is converted to MFL prior to the expiration of the FCL contract or to renewals of expiring MFL orders.

ADDITIONS to 2005 or later MFL entries

Land can be added to a 2005 or later MFL order if all of the following apply:

- The land to be added is 3 or more acres in size.
- At least part of the land being entered is contiguous to (touching) the existing entry.
- The land is located in the same municipality (city/town/village) as the existing entry.
- The land is under the same ownership as the existing entry.

Note: Lands that are 10 or more acres may be designated as a new entry instead of an addition if the land meets all eligibility requirements.

“ADDITIONS” to Pre-2005 MFL entries are not allowed, however

Two provisions have been provided for cases when an owner was considering adding contiguous lands to a pre-2005 MFL entry. **Contact the local DNR forester to discuss these provisions PRIOR to submitting the application.**

- 1) If the new land being considered for entry is 10 or more acres and meets the entry requirements for MFL it must be entered as a NEW and separate order.
- 2) If the new land being considered for entry is less than 10 acres or it does not meet the entry requirements for MFL the owner has an option to withdraw the pre-2005 entry and re-enter with the new land. The entire pre-2005 MFL entry contiguous to the new parcel is withdrawn without penalty. The original acres along with the new acres will be entered under a NEW and separate order. All acres will be taxed under the updated acreage share tax and closed acreage fees (applicable rates on page 8).

MFL ORDER EXPIRATION

There is no penalty to the landowner for non-renewal at the end of the MFL order period. Lands may be entered under a new MFL order provided they meet the minimum eligibility requirements of the program, at the time of application.



LOCATION OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES FORESTERS

(Directory of cooperating foresters available at DNR offices.)

COUNTY	ADDRESS	PHONE
ADAMS	HWY 13, PO BOX 100	FRIENDSHIP WI 53934 608-339-3386
ASHLAND	PO BOX 709	MELLEN WI 54546 715-274-6321
BARRON	1418 E LA SALLE AVE	BARRON WI 54812-1638 715-537-5046
BAYFIELD	203 E BAYFIELD ST, PO BOX 545	WASHBURN WI 54891 715-373-6165
BROWN & KEWAUNEE	1125 N MILITARY AVE, BOX 10448	GREEN BAY WI 54307 920-492-5856
BUFFALO	COURTHOUSE, PO BOX 88	ALMA WI 54610 608-685-6223
BURNETT	PO BOX 51	WEBSTER WI 54893 715-866-8201
CALUMET & OUTAGAMIE	3369 W BREWSTER ST	APPLETON WI 54914 920-832-2747
CHIPPEWA	711 N BRIDGE	CHIPPEWA FALLS WI 54729 715-726-7885
CLARK	400 HEWETT ST, RM 106	NEILLSVILLE WI 54456-1924 715-743-5134
COLUMBIA	W7303 CO HWY CS	POYNETTE WI 53955 608-635-8113
CRAWFORD	PO BOX 186	GAYS MILLS WI 54631 608-735-4672
DANE	3911 FISH HATCHERY RD	FITCHBURG WI 53711 608-275-3234
DODGE	N 7725 HWY 28 NORTH	HORICON WI 53032 920-387-7884
DOOR	110 S NEENAH AVE	STURGEON BAY WI 54235-2718 920-746-2880
DOUGLAS	PO BOX 60	GORDON WI 54838 715-376-2299
DUNN	921 BRICKYARD RD	MENOMONIE WI 54751 715-232-1516
EAU CLAIRE	PO BOX 4001	EAU CLAIRE WI 54701 715-839-3782
FLORENCE	4842 FORESTRY DR	FLORENCE WI 54121-9715 715-528-4400
FOND DU LAC & WINNEBAGO	625 E CTY RD Y, SUITE 700	OSHKOSH WI 54901-8131 920-424-3056
FOREST	404 N LAKE	CRANDON WI 54520 715-478-3717
GRANT	150 W ALONA LN, SUITE 3	LANCASTER WI 53813 608-723-2397
GREEN	PO BOX 256, 3150 HWY 81	MONROE WI 53566 608-325-3050
GREEN LAKE & MARQUETTE	363 CHURCH ST, HWY 22N	MONTELLO WI 53949 608-297-2888
IOWA	1500 N JOHNS ST	DODGEVILLE WI 53533-2116 608-935-1917
IRON	5291 N STATE HOUSE CIRCLE	MERCER WI 54547 715-476-7844
JACKSON	910 HWY 54 EAST	BLACK RIVER FALLS WI 54615-9276 715-284-1415
JEFFERSON & ROCK	2514 MORSE ST, PO BOX 288	JANESVILLE WI 53545 608-743-4830
JUNEAU	650 PRAIRIE ST, PO BOX 288	MAUSTON WI 53948 608-847-9394
KENOSHA, RACINE & WALWORTH	9531 RAYNE RD, SUITE IV	STURTEVANT WI 53177 262-884-2390
LA CROSSE	3550 MORMON COULEE RD	LA CROSSE WI 54601 608-785-9007
LAFAYETTE	1845 CENTER DR	DARLINGTON WI 53530 608-776-3064
LANGLADE	223 E STEINFEST RD	ANTIGO WI 54409-0310 715-627-4317
LINCOLN	1110 E 10TH ST	MERRILL WI 54452 715-536-4502
MANITOWOC	2220 E CTH V	MISHICOT WI 54228-9467 920-755-4984
MARATHON	5301 RIB MOUNTAIN DR	WAUSAU WI 54401 715-359-4522
MARINETTE	HWY C, PO BOX 199	WAUSAUKEE WI 54177 715-856-9155
MENOMINEE	PO BOX 670	KESHENA WI 54135 715-799-3405
MILWAUKEE & WAUKESHA	S91 W39091 HWY 59	EAGLE WI 53119 262-574-2111
MONROE	820 INDUSTRIAL DR, #4	SPARTA WI 54656 608-269-6901
OCONTO	DNR INDUSTRIAL PKWY, PO BOX 96	OCONTO FALLS WI 54154 920-846-2980
ONEIDA	RANGER STATION, PO BOX 576	RHINELANDER WI 54501 715-365-2634
OZAUKEE & WASHINGTON	3544 KETTLE MORAIN RD	HARTFORD WI 53027 262-670-3404
PEPIN	PO BOX 39, PEPIN GOVT CENTER	DURAND WI 54736 715-672-4153
PIERCE	PO BOX 428	ELLSWORTH WI 54011 715-273-5525
POLK	941 MALLARD LN, RM 104	BALSAM LAKE WI 54810 715-485-3518
PORTAGE	301 CEDAR ST WEST	STEVENS POINT WI 54481 715-344-2752
PRICE	104 S EYDER AVE	PHILLIPS WI 54555 715-339-3001
RICHLAND	1850 BOHMAN DR, SUITE D	RICHLAND CENTER WI 53581 608-647-4566
RUSK	N4103 HWY 27	LADYSMITH WI 54848-9309 715-532-3737
ST. CROIX	890 SPRUCE ST	BALDWIN WI 54002 715-684-2914
SAUK	505 BROADWAY, RM 202	BARABOO WI 53913 608-355-4475
SAWYER	10220N STH 27S	HAYWARD WI 54843 715-634-9658
SHAWANO	647 LAKELAND RD	SHAWANO WI 54166 715-524-2183
SHEBOYGAN	PO BOX 408	PLYMOUTH WI 53073 920-892-8756
TAYLOR	660 WHEELLOCK ST	MEDFORD WI 54451 715-748-4955
TREMPEALEAU	PO BOX 645	WHITEHALL WI 54773 715-538-4480
VERNON	220 AIRPORT RD	VIROQUA WI 54665 608-637-3784
VILAS	1861 HWY 45 NORTH	EAGLE RIVER WI 54521 715-479-8870
WASHBURN	810 W MAPLE ST	SPOONER WI 54801-1255 715-635-4086
WAUPACA	N2480 HARTMAN CREEK RD	WAUPACA WI 54981 715-258-8432
WAUSHARA	427 E TOWER DR, STE 100	WAUTOMA WI 54982 920-787-4686
WOOD	473 GRIFFITH AVE	WISCONSIN RAPIDS WI 54494 715-421-7819

The following are web sites that have Forest Stewardship and related information. Many of the sites have links to even more information.

- WDNR Bureau of Forestry website contains information, publications and links to other related sites.
<http://dnr.wi.gov/org/land/forestry/>
- WDNR Personnel listing
<http://www.dnr.state.wi.us/aboutdnr/personnel/>
- National Timber Tax web site
<http://timbertax.org>
- University of Wisconsin Forestry Fact Series contains printable publications
<http://forest.wisc.edu/extension/forfact.htm>
- University of Wisconsin Extension publication
<http://cecommerce.uwex.edu/>
- Wisconsin Vascular Plants
<http://www.botany.wisc.edu/herbarium/>
- Audubon On Line field guides
http://www.enature.com/guides/select_group.asp
- Microsoft TerraServer free online access to USGS digital aerial photographs, and to digital topographic maps
<http://terraserver-usa.com>
- TopoZone – Free topographic maps on the internet
<http://www.topozone.com/find.asp>
- USDA Forest Service State and Private Forestry site
<http://www.fs.fed.us/spf/>
- Forest Landowners Guide to Internet Resources – NAASF
<http://na.fs.fed.us/pubs/misc/flg/>

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